2023 Form 6 - Full and Public Disclosure of Financial Interests

Filed with COE: 06/07/2024

General Information

Name: Hon Jason Timothy Brodeur

PID 204888

AGENCY INFORMATION

Organization	Suborganization	Title
Senate	Elected Constitutional Officer	

Net Worth

My Net Worth as of December 31, 2023 was $ 636,681.36.

Filed with COE: 06/07/2024

Assets

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds $1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effect is $ 76,500.00.

ASSETS INDIVIDUALLY VALUED AT OVER $1,000:

Description of Asset	Value of Asset
Econ Farms, LLC	$ 17,520.00
Traditional Rollover IRA - See attached	$ 233,197.00
FRS 2040 Retirement Fund - See attached	$ 47,269.10
Roth IRA - Victory Funds - International Fund	$ 26,963.00
Florida Deferred Comp Plan - T Rowe Price Retirement 2040 Trust F	$ 35,170.42
USAA Checking Account	$ 8,574.30
USAA Savings Account	$ 23,604.33
Anchor Consulting, LLC	$ 286,391.69
Northwestern Mutual Life surrender value	$ 14,048.03

Filed with COE: 06/07/2024

Liabilities

LIABILITIES IN EXCESS OF $1,000:

Name of Creditor	Address of Creditor	Amount of Liability
USAA - auto loan	9800 Fredricksburg Rd. San Antonio, TX 78288	$ 14,941.58
SJL Management, LLC	432 Good Life Way, Daytona Beach, FL 32124	$ 31,900.00
Charles Daly Trust	911 Gardenia Drive Tallahassee, FL 32312	$ 62,926.68

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

Name of Creditor	Address of Creditor	Amount of Liability
Farm Credit	5052 Highway 90 Marianna, FL 32446	$ 16,785.16

Income

Identify each separate source and amount of income which exceeded $1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2023 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

☑ I elect to file a copy of my 2023 federal income tax return and all W2s, schedules, and attachments.

PRIMARY SOURCES OF INCOME:

Name of Source of Income Exceeding $1,000	Address of Source of Income	Amount
See Attached		

SECONDARY SOURCES OF INCOME (Major customers, clients, etc. of businesses owned by reporting person):

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source
See Attached			

Filed with COE: 06/07/2024

Interests in Specified Businesses

Business Entity # 1
N/A

Training

This section applies only to a Constitutional or elected municipal officer, each of whom are required to complete annual ethics training pursuant to Section 112.3142, F.S.

☐ I certify that I have completed the required training under Section 112.3142, F.S.

☑ Required training under Section 112.3142, F.S., not applicable to filer for this form year.

Signature of Reporting Official or Candidate

Under the penalties of perjury, I declare that I have read the foregoing Form 6 and that the facts stated in it are true.

Jason Timothy Brodeur

Digitally signed: **06/07/2024**

Filed with COE: 06/07/2024

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return

2023 | OMB No. 1545-0074 | IRS Use Only - Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending — See separate instructions.

Your first name and middle initial	Last name	Your social security number
JASON	BRODEUR	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
		[redacted]

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
5644 SIRACUSA LN

City, town, or post office. If you have a foreign address, also complete spaces below. — State — ZIP code
SANFORD — FL — 32771

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.
- ☐ Single
- ☐ Married filing jointly (even if only one had income)
- ☒ Married filing separately (MFS)
- ☐ Head of household (HOH)
- ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent CHRISTINA BRODEUR

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1959 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

If more than four dependents, see instr. and check here ☐	(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instr.): Child tax credit	Credit for other dependents

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions) STMT 1			1a	24,982.
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	24,982.
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a 11,735.	b Taxable amount	5b	0.
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	-1,500.
8	Additional income from Schedule 1, line 10			8	1,473.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	24,955.
10	Adjustments to income from Schedule 1, line 26			10	386.
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	24,569.
12	**Standard deduction or itemized deductions** (from Schedule A)			12	13,850.
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	13,850.
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	10,719.

Attach Sch. B if required.

Standard Deduction for -
- Single or Married filing separately, $13,850
- Married filing jointly or Qualifying surviving spouse, $27,700
- Head of household, $20,800
- If you checked any box under Standard Deduction, see instructions.

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	1,073.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	1,073.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	200.
	21	Add lines 19 and 20	21	200.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	873.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	771.
	24	Add lines 22 and 23. This is your **total tax**	24	1,644.
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 2 — 25a: 3,516.		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	3,516.
If you have a qualifying child, attach Sch. EIC.	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) — 27:		
	28	Additional child tax credit from Schedule 8812 — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Reserved for future use — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	3,516.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	1,872.
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	1,872.
Direct deposit? See instructions.	b	Routing number [redacted] c Type: ☒ Checking ☐ Savings		
	d	Account number [redacted]		
	36	Amount of line 34 you want **applied to your 2024 estimated tax** — 36:		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	
	38	Estimated tax penalty (see instructions) — 38:		

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions ☒ **Yes.** Complete below. ☐ **No**

Designee's name MICHAEL S. CEROW, CPA | Phone no. 321-255-0088 | Personal identification number (PIN) [redacted]

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		CONSULTANT	

Joint return? See instructions. Keep a copy for your records.

Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. 407-963-9576 | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
MICHAEL S. CEROW, CPA	MICHAEL S. CEROW, CPA	04/11/24	P00059837	☐ Self-employed

Firm's name CARR, RIGGS & INGRAM, LLC | Phone no. 321-255-0088

Firm's address 215 BAYTREE DRIVE MELBOURNE, FL 32940 | Firm's EIN 72-1396621

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form **1040** (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JASON BRODEUR

Your social security number [redacted]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions)				
3	Business income or (loss). Attach Schedule C			3	5,460.
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-3,987.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	1,473.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

LHA 314141 12-14-23

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	386.
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	386.

Schedule 1 (Form 1040) 2023

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR
JASON BRODEUR

Your social security number [redacted]

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE			4	771.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6			
7	Total additional social security and Medicare tax. Add lines 5 and 6			7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			8	
9	Household employment taxes. Attach Schedule H			9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required			10	
11	Additional Medicare Tax. Attach Form 8959			11	
12	Net investment income tax. Attach Form 8960			12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			15	
16	Recapture of low-income housing credit. Attach Form 8611			16	

(continued on page 2)

Part II Other Taxes *(continued)*

17	Other additional taxes:				
a	Recapture of other credits. List type, form number, and amount	17a			
b	Recapture of federal mortgage subsidy, if you sold your home see instructions	17b			
c	Additional tax on HSA distributions. Attach Form 8889	17c			
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d			
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e			
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f			
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g			
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h			
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i			
j	Section 72(m)(5) excess benefits tax	17j			
k	Golden parachute payments	17k			
l	Tax on accumulation distribution of trusts	17l			
m	Excise tax on insider stock compensation from an expatriated corporation	17m			
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n			
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o			
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p			
q	Any interest from Form 8621, line 24	17q			
z	Any other taxes. List type and amount:	17z			
18	Total additional taxes. Add lines 17a through 17z			18	
19	Reserved for future use			19	
20	Section 965 net tax liability installment from Form 965-A	20			
21	Add lines 4, 7 through 16, and 18. These are your **total other taxes.** Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b			21	771.

Schedule 2 (Form 1040) 2023

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov /Form1040* for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

JASON BRODEUR

Your social security number [redacted]

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	200.
5a	Residential clean energy credit from Form 5695, line 15			5a	
b	Energy efficient home improvement credit from Form 5695, line 32			5b	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount: _____	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	200.

(continued on page 2)

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	[redacted]
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Credit for repayment of amounts included in income from earlier years	13b			
c	Elective payment election amount from Form 3800, Part III, line 6, column (i)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other payments or refundable credits. List type and amount: _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	

Schedule 3 (Form 1040) 2023

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **09**

Name of proprietor: JASON BRODEUR

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see instructions): CONSULTING

B Enter code from instructions: 541600

C Business name. If no separate business name, leave blank.: ANCHOR CONSULTING LLC

D Employer ID number (EIN) (see instr.): 27-1380739

E Business address (including suite or room no.): 300 TERRACINA DR
City, town or post office, state, and ZIP code: SANFORD, FL 32771

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses ... [X] Yes [ ] No

H If you started or acquired this business during 2023, check here ... [ ]

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ... [ ] Yes [X] No

J If "Yes," did you or will you file required Form(s) 1099? ... [ ] Yes [ ] No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked [ ]	1	26,002.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	26,002.
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	26,002.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) SEE STATEMENT 3	6	254.
7	**Gross income.** Add lines 5 and 6	7	26,256.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	662.	18	Office expense	18	1,646.
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	1,345.
15	Insurance (other than health)	15	435.	23	Taxes and licenses	23	829.
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	7,162.
b	Other	16b		b	Deductible meals (see instructions)	24b	1,756.
17	Legal and professional services	17	3,353.	25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	2,923.
				b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	20,111.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	6,145.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: 2268 and (b) the part of your home used for business: 137 . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	685.
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	5,460.
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	32a [ ] All investment is at risk. 32b [ ] Some investment is not at risk.	

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) / /

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
a Business _____ b Commuting _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

SOFTWARE SUBSCRIPTIONS	2,203.
BANK CHARGES & FEES	720.

48 **Total other expenses.** Enter here and on line 27a 48 2,923.

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.
Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 12

Name(s) shown on return

Your social security number

JASON BRODEUR

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(15,589.)
15	**Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then, go to Part III on page 2	15	<15,589.>

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** **Schedule D (Form 1040) 2023**

320511 12-21-23

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	<15,589.>
	• If line 16 is a **gain,** enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a **loss,** skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. **Don't** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of: • The loss on line 16; or • ($3,000), or if married filing separately, ($1,500) SEE STATEMENT 4 **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(1,500.)
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 16. ☒ **No.** Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Do not enter name and social security number if shown on page 1. Your social security number

JASON BRODEUR [redacted]

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ..... ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	ECON FARMS LLC	P		83-4211950		
B						
C						
D						

	Passive Income and Loss		Nonpassive Income and Loss		
	(g) Passive loss allowed (attach **Form 8582** if required)	(h) Passive income from **Schedule K-1**	(i) Nonpassive loss allowed (see **Schedule K-1**)	(j) Section 179 expense deduction from **Form 4562**	(k) Nonpassive income from **Schedule K-1**
A			3,987.		
B					
C					
D					
29a Totals					
b Totals			3,987.		

30	Add columns (h) and (k) of line 29a	30	
31	Add columns (g), (i), and (j) of line 29b	31	(3,987.)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31	32	-3,987.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K-1**	(e) Deduction or loss from **Schedule K-1**	(f) Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-3,987.
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions.	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2023

SCHEDULE E

Name JASON BRODEUR

SSN/EIN [redacted]

Passthrough ECON FARMS LLC **ID** 83-4211950

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	-3,987.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	-3,987.							-3,987.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	-3,987.							-3,987.
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

SCHEDULE E

Name JASON BRODEUR **SSN/EIN** [redacted]

Passthrough ECON FARMS LLC **ID** 83-4211950 TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
FORM 8995								
Qualified business income								
Qualified service income								
Section 199A W-2 wages								
Section 199A unadjusted basis	305.							305.

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

Attach to Form 1040, 1040-SR, 1040-SS, or 1040-NR.

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

JASON BRODEUR

Social security number of person with **self-employment** income [redacted]

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income,** see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a	Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ	1b	

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2	Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order SEE STATEMENT 5	2	5,460.
3	Combine lines 1a, 1b, and 2	3	5,460.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a	5,042.
	Note: If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue	4c	5,042.
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0-	5b	
6	Add lines 4c and 5b	6	5,042.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2023	7	160,200
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $160,200 or more, skip lines 8b through 10, and go to line 11 — 8a: 28,273.		
b	Unreported tips subject to social security tax from Form 4137, line 10 — 8b		
c	Wages subject to social security tax from Form 8919, line 10 — 8c		
d	Add lines 8a, 8b, and 8c	8d	28,273.
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	131,927.
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)	10	625.
11	Multiply line 6 by 2.9% (0.029)	11	146.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4, or Form 1040-SS, Part I, line 3**	12	771.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 15** — 13: 386.		

For Paperwork Reduction Act Notice, see your tax return instructions. **Schedule SE (Form 1040) 2023**

LHA 324501 11-20-23

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $9,840, **or (b)** your net farm profits[2] were less than $7,103.

14	Maximum income for optional methods	14	6,560
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $6,560. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $7,103 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above	17	

[1] From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

[4] From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8880 for the latest information.

OMB No. 1545-0074

2023

Attachment Sequence No. **54**

Name(s) shown on return

JASON BRODEUR

Your social security number [redacted]

CAUTION

You **cannot** *take this credit if* **either** *of the following applies.*

- *The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than $36,500 ($54,750 if head of household; $73,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral* **(a)** *was born after January 1, 2006;* **(b)** *is claimed as a dependent on someone else's 2023 tax return; or* **(c)** *was a* **student** *(see instructions).*

		(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2023. **Do not** include rollover contributions	1	
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2023 (see instructions)	2	2,400.
3	Add lines 1 and 2	3	2,400.
4	Certain distributions received **after** 2020 and **before** the due date (including extensions) of your 2023 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	2,400.
6	In each column, enter the **smaller** of line 5 or $2,000	6	2,000.
7	Add the amounts on line 6. If zero, **stop**; you can't take this credit	7	2,000.
8	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11*	8	24,569.
9	Enter the applicable decimal amount from the table below.	9	x.1
10	Multiply line 7 by line 9	10	200.
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the ins. STMT 6	11	1,073.
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 4	12	200.

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying surviving spouse
		Enter on line 9 -		
---	$21,750	0.5	0.5	0.5
$21,750	$23,750	0.5	0.5	0.2
$23,750	$32,625	0.5	0.5	0.1
$32,625	$35,625	0.5	0.2	0.1
$35,625	$36,500	0.5	0.1	0.1
$36,500	$43,500	0.5	0.1	0.0
$43,500	$47,500	0.2	0.1	0.0
$47,500	$54,750	0.1	0.1	0.0
$54,750	$73,000	0.1	0.0	0.0
$73,000	---	0.0	0.0	0.0

Note: If line 9 is zero, **stop;** you can't take this credit.

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2023

Attachment Sequence No. **55**

Name(s) shown on return

JASON BRODEUR

Your taxpayer identification number

[redacted]

Note. *You can claim the qualified business income deduction* **only** *if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*
Use this form if your taxable income, before your qualified business income deduction, is at or below $182,100 ($364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	ANCHOR CONSULTING LLC	27-1380739	5,074.
ii	ECON FARMS LLC	83-4211950	-3,972.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	1,102.		
3	Qualified business net (loss) carryforward from the prior year STATEMENT 7	3	(9,474.)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	
11	Taxable income before qualified business income deduction (see instructions)	11	10,719.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12			
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	10,719.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	2,144.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(8,372.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	( )

Qualified Business Income After Deductions

Activity: ANCHOR CONSULTING LLC

1.	Qualified business income before deductions		5,460.
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity	5,460.	
	b. Total income subject to self-employment tax	5,460.	
	c. Line 2a divided by line 2b (not greater than 1.000)	1.000000000	
	d. Amount from Schedule 1 (Form 1040), line 15	386.	
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		386.
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity		
	b. Net earnings from _____		
	c. Line 3a divided by line 3b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 16		
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		5,074.

Activity: _____

1.	Qualified business income before deductions		
2.	Deductible part of self-employment income:		
	a. Net income subject to self-employment tax from this activity		
	b. Total income subject to self-employment tax		
	c. Line 2a divided by line 2b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 15		
	e. Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity		
3.	Self-employed SEP, SIMPLE and qualified plans:		
	a. Net income subject to self-employment tax from this activity		
	b. Net earnings from _____		
	c. Line 3a divided by line 3b (not greater than 1.000)		
	d. Amount from Schedule 1 (Form 1040), line 16		
	e. Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity		
4.	Self-employed health insurance deduction:		
	a. Health insurance payments from this activity		
	b. Health insurance limits for activity above		
	c. Lesser of line 4a or line 4b		
	d. Reserved		
	e. Reserved		
	f. Amount from line 4c. This is the allocated SE health insurance deduction for this activity		
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions		

Simplified Method for Business Use of Your Home Worksheet

Name of Proprietor	Your social security number
JASON BRODEUR	[redacted]

1.	Enter the amount of the gross income limitation	1.	6,145.
2.	Allowable square footage for the qualified business use. Do not enter more than 300 square feet	2.	137
3.	Simplified method amount		
	a. Maximum allowable amount	3a.	$5
	b. Total hours facility used 3b.		
	b. Total hours available 3c.		
	d. Divide line 3b by line 3c. Enter the result as a decimal amount 3d.		
	e. For daycare facilities not used exclusively for business, enter the amount from line 3d, otherwise, enter 1.0	3e.	1
	f. Multiply line 3a by line 3e and enter result to 2 decimal places	3f.	5.00
4.	Multiply line 2 by line 3f	4.	685.
5.	**Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4	5.	685.
6.	**Carryover of unallowed expenses from 2022 that are not allowed in 2023.**		
	a. Operating expenses	6a.	
	b. Excess casualty losses and depreciation	6b.	

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: ECON FARMS LLC EIN: 83-4211950

Part I - Partner Basis

1.	Adjusted basis at the beginning of the tax year. Don't enter less than zero		1.	7,976.
	Section A - Increases			
2.	Acquisitions of partnership interests and contributions of money and property		2.	4,500.
3a.	Partner's share of liabilities at the end of the year	3a.		
3b.	Partner's share of liabilities at the beginning of the year	3b.		
3c.	Increase (decrease) in partnership liabilities (subtract line 3b from line 3a)	3c.		
3d.	Partnership liabilities assumed during the tax year	3d.		
3e.	Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.)		3e.	
4a.	Ordinary business income	4a.		
4b.	Net rental real estate income	4b.		
4c.	Other net rental income	4c.		
4d.	Interest Income	4d.		
4e.	Ordinary dividends	4e.		
4f.	Dividend equivalents	4f.		
4g.	Royalties	4g.		
4h.	Net short-term capital gain	4h.		
4i.	Net long-term capital gain	4i.		
4j.	Net section 1231 gain	4j.		
4k.	Other income	4k.		
4l.	Tax-exempt income	4l.		
4m.	Other increases to basis	4m.		
4n.	BIE (enter as a positive) (see instructions)	4n.		
4o.	Total increases (add lines 4a through 4n)		4o.	
5.	Gain recognized on contributions of property during the year		5.	
6.	Excess depletion adjustment		6.	
7.	Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6)		7.	12,476.
	Section B - Decreases (Enter as a negative.)			
8.	Withdrawals, distributions of money, and the adjusted basis of distributed property			
8a.	Cash and marketable securities distributed	8a.		
8b.	Distribution subject to section 737	8b.		
8c.	Other property distributed	8c.		
8d.	Total distributions (add lines 8a through 8c)		8d.	
9a.	Decrease in partner's share of liabilities (see instructions)	9a.		
9b.	Partner's liabilities assumed by the partnership during the tax year	9b.		
9c.	Decrease in liabilities (sum of lines 9a and 9b)		9c.	
10.	Total distributions and decrease in liabilities (add lines 8d and 9c)		10.	
11a.	Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.)		11a.	12,476.
11b.	Gain on distributions in excess of basis		11b.	

319051 01-19-24

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-15.		-15.	-15.	
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D) ..... 12,461.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-3,987.		-3,987.	-3,987.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					
Other Deductions					
15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-3,987.		-3,987.	-3,987.	

15t. Total deductions and losses (add lines 15a through 15r, column C) ..... -3,987.

16. Allowable deductions and losses ..... -3,987.

17. Unutilized EBIE on sale of partnership interest .....

18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.) ..... 8,474.

ALTERNATIVE MINIMUM TAX

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership

(Keep for your records.)

Name of Entity: ECON FARMS LLC EIN: 83-4211950

Part I - Partner Basis

1.	Adjusted basis at the beginning of the tax year. Don't enter less than zero		1.	7,247.
	Section A - Increases			
2.	Acquisitions of partnership interests and contributions of money and property		2.	4,500.
3a.	Partner's share of liabilities at the end of the year	3a.		
3b.	Partner's share of liabilities at the beginning of the year	3b.		
3c.	Increase (decrease) in partnership liabilities (subtract line 3b from line 3a)	3c.		
3d.	Partnership liabilities assumed during the tax year	3d.		
3e.	Increase in liabilities (add lines 3c and 3d) (If amount is negative, enter on line 9a below.)		3e.	
4a.	Ordinary business income	4a.		
4b.	Net rental real estate income	4b.		
4c.	Other net rental income	4c.		
4d.	Interest Income	4d.		
4e.	Ordinary dividends	4e.		
4f.	Dividend equivalents	4f.		
4g.	Royalties	4g.		
4h.	Net short-term capital gain	4h.		
4i.	Net long-term capital gain	4i.		
4j.	Net section 1231 gain	4j.		
4k.	Other income	4k.		
4l.	Tax-exempt income	4l.		
4m.	Other increases to basis	4m.		
4n.	BIE (enter as a positive) (see instructions)	4n.		
4o.	Total increases (add lines 4a through 4n)		4o.	
5.	Gain recognized on contributions of property during the year		5.	
6.	Excess depletion adjustment		6.	
7.	Total basis before decreases (add lines 1, 2, 3e, 4o, 5, and 6)		7.	11,747.
	Section B - Decreases (Enter as a negative.)			
8.	Withdrawals, distributions of money, and the adjusted basis of distributed property			
8a.	Cash and marketable securities distributed	8a.		
8b.	Distribution subject to section 737	8b.		
8c.	Other property distributed	8c.		
8d.	Total distributions (add lines 8a through 8c)		8d.	
9a.	Decrease in partner's share of liabilities (see instructions)	9a.		
9b.	Partner's liabilities assumed by the partnership during the tax year	9b.		
9c.	Decrease in liabilities (sum of lines 9a and 9b)		9c.	
10.	Total distributions and decrease in liabilities (add lines 8d and 9c)		10.	
11a.	Basis after distributions (add lines 7 and 10) (If the result is negative, enter -0- on line 11a and enter the amount as a positive on line 11b.)		11a.	11,747.
11b.	Gain on distributions in excess of basis		11b.	

319051 01-19-24

Worksheet for Adjusting the Basis of a Partner's Interest in the Partnership (continued)

Part II - Allowable Loss and Deduction Items (Enter as a negative.)

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Amount reducing basis (see instructions)	Column E Suspended carryforward
12. Nondeductible expenses	-15.		-15.	-15.	
13. Depletion for oil and gas					

14. Basis after nondeductible expenses and depletion (reduce line 11a by the amounts on lines 12 and 13, column D) ..... 11,732.

	Column A Current year distributive share	Column B Prior-year carryforward amount	Column C Total of columns A and B	Column D Allowable loss and deductions (see instructions)	Column E Disallowed loss carryforward
15a. Ordinary business loss	-3,987.		-3,987.	-3,987.	
15b. Net rental real estate loss (excluding BIE)					
15c. Other net rental loss (excluding BIE)					
15d. Foreign taxes paid or accrued					
15e. Net short-term capital loss					
15f. Net long-term capital loss					
15g. Net section 1231 loss					
15h. Other losses					
15i. Section 179 deduction					
Other Deductions					
15j. Charitable contributions					
15k. Investment interest expense					
15l. Deductions (royalty income)					
15m. Section 59(e)(2)					
15n. EBIE					
15o. Deductions - portfolio (other)					
15p. All other					
15q. BIE					
15r. Other decreases to basis					
15s. Subtotal (add lines 15a through 15r)	-3,987.		-3,987.	-3,987.	

15t. Total deductions and losses (add lines 15a through 15r, column C) ..... -3,987.

16. Allowable deductions and losses ..... -3,987.

17. Unutilized EBIE on sale of partnership interest .....

18. Adjusted basis at the end of the tax year (Enter the sum of lines 14, 16, and 17.) ..... 7,745.

Election to Capitalize Carrying Costs

Jason Brodeur
5644 Siracusa Ln
Sanford, FL 32771

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2023

Jason Brodeur hereby elects, pursuant to IRC Sec. 266 and Reg. Sec. 1.266-1(b)(1), to capitalize the following charges incurred for the tax year ending December 31, 2023.

Type: Reg. Sec. 1.266-1(b)(1)(i)

Description of Expenditure:Raw Land - Insurance
Date Paid or Incurred: 12/31/23
Amount: 885

Description of Expenditure:raw land - property taxes
Date Paid or Incurred: 12/31/23
Amount: 230

Description of Expenditure:Raw Land - Loan Interest
Date Paid or Incurred: 12/31/23
Amount: 862

Description of Expenditure:Raw Land - Electric
Date Paid or Incurred: 12/31/23
Amount: 343

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Jason Brodeur
5644 Siracusa Ln
Sanford, FL 32771

Taxpayer Identification Number: [redacted]

For the Year Ending December 31, 2023

Jason Brodeur is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	STATE OF FLORIDA JIMMY PATRONIS, CHIEF FINANCIAL OFFICER	24,982.	3,516.			1,753.	410.
	TOTALS	24,982.	3,516.			1,753.	410.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 2

T S	DESCRIPTION	AMOUNT
T	STATE OF FLORIDA JIMMY PATRONIS, CHIEF FINANCIAL OFFICER	3,516.
	TOTAL TO FORM 1040, LINE 25A	3,516.

SCHEDULE C OTHER INCOME STATEMENT 3

DESCRIPTION	AMOUNT
PATRONAGE DIVIDENDS	254.
TOTAL TO SCHEDULE C, LINE 6	254.

SCHEDULE D	CAPITAL LOSS CARRYOVER	STATEMENT 4

1.	ENTER THE AMOUNT FROM FORM 1040, LINE 15		10,719.
2.	ENTER THE LOSS FROM SCHEDULE D, LINE 21, AS A POSITIVE AMOUNT		1,500.
3.	COMBINE LINES 1 AND 2. IF ZERO OR LESS, ENTER -0-		12,219.
4.	ENTER THE SMALLER OF LINE 2 OR LINE 3		1,500.
5.	ENTER THE LOSS FROM SCHEDULE D, LINE 7, AS A POSITIVE AMOUNT		
6.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 15		
7.	ADD LINES 4 AND 6		
8.	SHORT-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 7 FROM LINE 5. IF ZERO OR LESS, ENTER -0-		
9.	ENTER THE LOSS FROM SCHEDULE D, LINE 15, AS A POSITIVE AMOUNT		15,589.
10.	ENTER THE GAIN, IF ANY, FROM SCHEDULE D, LINE 7		
11.	SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR LESS, ENTER -0-	1,500.	
12.	ADD LINES 10 AND 11		1,500.
13.	LONG-TERM CAPITAL LOSS CARRYOVER TO NEXT YEAR. SUBTRACT LINE 12 FROM LINE 9. IF ZERO OR LESS, ENTER -0-		14,089.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 5

DESCRIPTION	AMOUNT
CONSULTING	5,460.
TOTAL TO SCHEDULE SE, LINE 2	5,460.

FORM 8880	CREDIT LIMIT WORKSHEET	STATEMENT 6

1	ENTER THE AMOUNT FROM FORM 1040, 1040-SR, OR 1040-NR, LINE 18.	1,073.
2	ENTER THE TOTAL OF YOUR CREDITS FROM SCHEDULE 3, LINES 1 THROUGH 3, 6D, AND 6L.	0.
3	SUBTRACT LINE 2 FROM LINE 1. ALSO ENTER THIS AMOUNT ON FORM 8880, LINE 11. BUT IF ZERO OR LESS, STOP; YOU CANNOT TAKE THE CREDIT - DON'T FILE THIS FORM.	1,073.

FORM 8995 — QUALIFIED BUSINESS NET LOSS CARRYOVER FROM PRIOR YEARS — STATEMENT 7

TRADE OR BUSINESS NAME	AMOUNT
TOTAL QUALIFIED BUSINESS LOSS FROM PRIOR YEARS	9,474.
TOTAL TO FORM 8995, LINE 3	9,474.

Brodeur 2023 Asset Attachment
Traditional Rollover IRA
(Mutual Funds)

Symbol	Percentage	Amount	As Of
ALSAX	$ 19,870.00	8.5%	12/31/23
AMPFX	$ 54,296.00	23.3%	12/31/23
CSRSX	$ 55,537.00	23.8%	12/31/23
PRTNX	$ 51,405.00	22.0%	12/31/23
IBALX	$ 50,228.00	21.5%	12/31/23
Cash	$ 1,861.00	0.8%	12/31/23
	$233,197.00	100.0%	12/31/23

FRS Retirement

Underlying Fund Holdings

Fund Name	**% of Fund**	Market Value
FRS U.S. Stock Market Index Fund (120)	35.5%	$16,780.53
FRS Foreign Stock Index Fund (200)	30.6%	$14,464.34
Prudential Retirement Real Estate II	6.8%	$ 3,214.30
FRS U.S.Bond Enhanced Index Fund (80)	6.6%	$ 3,119.76
Principal Diversified Real Asset Fund	4.2%	$ 1,985.30
FIAM Internediate Duration Pool	3.7%	$ 1,748.96
PGIM Higher Quality High Yield	3.4%	$ 1,607.15
Allspring Core Bond Fund; Adm	2.6%	$ 1,229.00
Prudential Core Plus Bond Fund	1.8%	$ 850.84
Ariel Investments SMID Value	1.4%	$ 661.77
Stephens Mid Cap Growth	1.4%	$ 661.77
BlackRock US TIPS CIT F	1.3%	$ 614.50
T Rpwe Price Institutional Small-Cap Stock Fund	0.7%	$ 330.88
	100%	$47,269.10